



The Historic District Commission

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Since 1973, the Howard County Historic District Commission has played an important role in historic preservation in the County.

The Commission consists of seven County residents with an interest or training in historic preservation who are appointed to five-year terms by the County Executive. The County Council confirms the appointments. The Commission must include at least one resident or property owner from each locally designated historic district.

The Commission's primary responsibility is in preserving the historic character of Howard County's two historic districts. The Commission also has a countywide role in promoting historic preservation, approving tax incentives for improvements to eligible, privately owned historic buildings, and advising County agencies on the treatment of County-owned historic properties.

The Commission's authority in the historic districts

The two locally designated historic districts subject to the Commission's authority are Ellicott City and Lawyers Hill. The Ellicott City Historic District, created in 1974, centers on an 18th century mill town on the Patapsco River and includes surrounding 19th and 20th century residential areas. The Lawyers Hill Historic District, created in 1994, was one of the nation's first railroad suburbs and contains a collection of mid 19th to early 20th century houses. Both districts have a mixture of historic buildings and more recent homes.

The Commission must review all proposals for construction, demolition, or exterior alterations of properties in the historic districts. No one may begin such work before receiving approval from the Commission. The Commission's responsibility as directed by the County Code is to ensure that any changes are in accord with adopted guidelines and will preserve the historic qualities of the property and the district.

The application and public hearing process

The Commission holds a monthly public meeting, usually on the first Thursday in the evening, to review applications for work on properties in the historic districts and properties qualifying for historic tax credits. Meetings are in the George Howard Building, 3430 Court House Drive in Ellicott City. An application for a Certificate of Approval is made through the Department of Planning and Zoning. The application form includes a list of the information that must be

submitted for various types of projects. The application must be complete when it is submitted to the Department of Planning and Zoning. Because of legal advertising requirements, applications must be filed with the Department of Planning and Zoning no later than the Wednesday 15 days before the monthly meeting.

At its monthly meeting, the Commission reviews applications and gives the applicant an opportunity to describe the project. Anyone else present who wishes to comment on the application may do so. Testimony may also be submitted in writing prior to the meeting. More detail on the conduct of these meetings is found in the Commission's "Rules of Procedure," available at the Department of Planning and Zoning.

The Commission generally makes its decision on an application at the meeting. After an application is approved, the applicant will receive a Certificate of Approval/Decision and Order signed by the Commission members at the following month's meeting. If an application is denied, the applicant may submit a revised application or appeal the Commission's decision to Circuit Court.

Emergency meetings can be arranged at other times during the month if needed for approval of emergency repairs. Emergency meetings may only be scheduled by the Chairperson of the Commission and must be advertised for 24 hours by posting a sign on the property.

The Commission has adopted Design Guidelines for each historic district. These guidelines help property owners to prepare applications and help the Commission apply consistent standards when reviewing applications. Routine maintenance, as defined in the guidelines, does not require the Commission's approval. The guidelines are available at the Department of Planning and Zoning and on the County's website (www.howardcountymd.gov). A copy of the Lawyers Hill Design Guidelines is also available at the ElkrIDGE Library. The Commission also utilizes the U. S. Secretary of the Interior's Standards for Rehabilitation and Treatment of Historic Properties.

Performing work on a historic district property without Commission approval

The Historic District Commission does not review work on the interior of a building. In addition, routine maintenance of a property as defined in the guidelines does not require Commission approval. The County Code defines routine maintenance as work that does not alter the exterior features of a structure and does not affect its historic significance. Routine maintenance may include repair or replacement of building features using the same materials and design; minor landscaping and paving repair; painting previously painted surfaces using the same color; and other minor maintenance work described as routine maintenance in design guidelines approved by the Commission.

The Ellicott City and the Lawyers Hill Design Guidelines cite examples of routine maintenance that do not require Commission approval. In some cases, what is permitted as routine maintenance varies between the two districts. Individuals should contact the Department of Planning and Zoning for specific determinations as to what may qualify as routine maintenance.

Exterior changes to a non-historic building or construction of a new building in a Historic District

Exterior changes to a non-historic building are subject to the same review requirements as other historic district properties. However, improvements to such a property don't necessarily have to

look "historic." The County Code directs the Commission to be lenient when reviewing applications for new or non-historic buildings. The Commission will review whether exterior changes to a non-historic building are generally compatible with existing buildings and the general historic character of the district.

HOWARD COUNTY PROPERTY TAX INCENTIVES

The Commission's role in authorizing historic tax incentives

The County offers two types of local property tax incentives for work that restores or preserves an eligible historic property:

- A Historic Tax Credit for Qualified Expenses provides a tax credit equal to 10 percent of the cost of eligible work. This type of tax credit may be applied to projects costing \$500 or more.
- A Historic Tax Credit for Increase in Assessed Value abates the increase in property tax that would result from increased assessed value due to the restoration work done, as determined by the State Department of Assessments and Taxation. This tax credit may be applied to projects costing \$5,000 or more, and will be granted annually for ten years after the work is completed.

These tax incentives may be applied to eligible historic sites throughout Howard County as well as to properties in the local historic districts. To approve a Historic Tax Credit for Qualified Expenses, the Historic District Commission must review an application submitted by the property owner before any work is performed and find that:

- the structure is eligible for the tax credit;
- the work to be performed is eligible; and
- the work will be done in accordance with the Commission's adopted design guidelines to preserve or restore the structure's historic or architectural character.

Properties eligible for property tax credits

Eligible properties include principal-use and contributing accessory structures listed on the Howard County Historic Sites Survey; principal-use and contributing accessory structures within a designated historic district that are historically or architecturally significant, or are architecturally compatible with the historic structures in the District; and cemeteries at least 50 years old that are not operated as a business and are listed on the Howard County Cemetery Inventory.

Types of work eligible for property tax incentives

Work that repairs or replaces exterior features of a structure, or work that is needed to maintain a structure's physical integrity, may be eligible for tax credits. Interior work is not eligible unless it is needed to maintain a building's structural integrity: (e.g., roof structure repairs). Interior finish work, mechanical repairs and replacements, and new additions are not eligible for tax credit.

The costs of materials and labor charged by a contractor licensed by the State of Maryland are qualified expenses for the credit. Property owners who do the work themselves cannot claim a tax credit for the value of their own labor, but can get credit for materials used.

Applying for a County property tax credit

1. Before any work commences, the property owner must apply to the Historic District Commission to have the property declared eligible and to gain Commission approval of the work to be done. The Commission will review the application at a public meeting and, if it finds that the work is eligible and in accord with the design guidelines, will grant tax credit pre-approval. In historic districts an application for tax credit pre-approval should be filed concurrently with the application for a Certificate of Approval.
2. After the work has been completed, the owner will document the eligible expenses and show that the work conforms to the Commission's initial approval. If the work was performed properly, the Commission will issue a final Certificate of Eligibility and will determine the dollar amount of the work and the tax credits to be granted. For the tax credit based on project costs, the Certificate of Eligibility is forwarded to the County's Department of Finance, which will grant a tax credit for 10 percent of the cost of the work from the property tax bill for the next tax year. If the credit exceeds the property tax bill, the residual credit will be deducted from the next tax bill for up to four years or until the credit is fully used, whichever comes first.
3. The owner may apply to the County Department of Finance for a Tax Credit for an Increase in Assessed Value. This credit is contingent on the State Department of Assessments and Taxation determining what, if any, portion of an assessment increase is due to the work approved by the Commission. The Department of Finance will grant a tax credit for this amount beginning in the first tax year in which the property tax would increase as a result of the assessment. This tax credit will be granted annually for ten years.

Work that does not conform to the Commission's initial approval

Work not done in accordance with the Commission's initial approval will not qualify for a tax credit. If the structure is within a historic district and the work also required a Certificate of Approval, the property owner may be required to alter the work in accordance with the historic district requirements.

If a Historic Tax Credit for an Increase in Assessed Value is approved, any further alteration to the approved work during the ten-year period must receive prior approval by the Commission. If the approved work is altered without Commission approval, the tax credit will lapse.

Further Information

Applications for Certificates of Approval and Historic Tax Credits for Qualified Expenses are made through the Department of Planning and Zoning and on the County's website (www.howardcountymd.gov). The Department of Planning and Zoning has information on many historic structures in the County, and can provide assistance with the programs and requirements explained here.

For more information contact:

The Howard County Department of Planning and Zoning

(410) 313-2350, TTY 410-313-2323 or www.howardcountymd.gov or visit Planning & Zoning's Customer Service Center on the first floor of the George Howard Building, 3430 Courthouse Drive, Ellicott City, Maryland, 212043.

Office Hours are:

Monday through Friday

8:00 a.m. to 5:00 p.m.

Written inquiries may also be sent to our office at the above address.

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